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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

LYDIAN PRIVATE BANK,
d/b/a VIRTUALBANK,

Plaintiff,

-against-

ZURICH AMERICAN
INRUANCE COMPANY,

Defendant.



Case No.

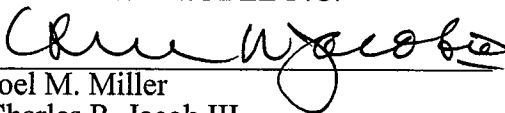
ECF Case

RULE 7.1 STATEMENT

Pursuant to Fed. R. Civ. P. 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Lydian Private Bank, d/b/a VirtualBank ("VirtualBank"), a nongovernmental corporate party, certifies that VirtualBank is a wholly-owned subsidiary of Lydian Trust Company.

Dated: May 1, 2008

MILLER & WRUBEL P.C.

By: 

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